

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re:

Kevin Lynch & Denise Casey Lynch,

Debtors  
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Case No. 08-23598(RDD)

Chapter 11

**ORDER DISALLOWING CLAIM OF THE IRS**

Upon the objection of the above debtors, dated October 30, 2009 (with the exhibits thereto, the “Objection”), to the claim of the Internal Revenue Service (the “IRS”); and upon counsel for the debtors’ representation that the Objection was duly and timely served on the IRS and the United States Attorney; and there being no opposition thereto; and upon the record of the January 5, 2010 hearing on the Objection; and good and sufficient cause appearing for the requested relief, it is hereby

ORDERED that the Objection is granted and Claim #7 of the IRS is disallowed and expunged.

Dated: January 5, 2010  
White Plains, New York

/s/Robert D. Drain  
Hon. Robert D. Drain  
U.S. Bankruptcy Judge